**19** 53 **File No.** ARE 90

(35)

RH & BC **DEPARTMENT**

D **BRANCH**

---

**Subject:—** Audit Report on P.D.A

of Dy. E.E.P. Dharwar

Half year ending

31-3-53

**B Class**

**Karnatak**

**File No.** ARE 90.

Sta. Sectt. Slip 24-A

2004—5,00,000—9-52—K2*
G.R., G.D., No. 2408, dated 22-6-22.]

Std. Sectt. 78 e.

Correspondence

# DOCKET SHEET

*Subject :—* Audit report on the P.D.A & Dy. C.ep. Dharwar

File No. ARE 9053 / 32387 / 33016 / 33797-

Rehabilitation DEPT.

'D' BRANCH.

*References :—* ~~prior~~ next year ending 31-3-1953.

| Date. | To whom sent. | Notes and instructions. | |
|---|---|---|---|
| | | | |

Report on the audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, DHARWAR, for the half year ending 31-3-1953.

*Reply to be addressed to:-*

No.CA/Evac/

'THE EXAMINER, OUTSIDE AUDIT DEPARTMENT.
Branch Office of The Accountant General, Bombay
Assurance Buildings, 4th Floor,
Bombay Road, BOMBAY No. 1

To
The Custodian of Evacuee Property

The test audit of the Personal Deposit Account of the Collector and Deputy Custodian of Evacuee Property, Dharwar, for the half year ending 31-3-1953 was carried out from the 13th July 1953 to 16th July 1953. The income and expenditure account and the Balance Sheet for the half year ending 31-3-1953 as prepared by the Dy.Custodian of Evacuee Property, Dharwar are appended to this report.

2. The cash in hand with the Dy.Custodian was found to be 'Nil' on 16-7-53. It agreed with the 'Nil' balance shown in the cash book on that day.

Previous Audit.

3. (1)Item 2 of the audit note for the year ending 30-9-'50:-

The credits for the following amounts due to evacuee Shri Lawood Hoosa shown as recovered (vide details below) have not xex yet been pointed out in the P.D.Account of the Dy Custodian of Evacuee Property:-

| Sr.No. | Name of debtor | Amount |
|---|---|---|
| 1. | Basappa Badri | 12- 1-6 |
| 2. | Basanna Halkeri | 107- 0-0 |
| 3. | Malleshwareppa Hattikatgi | 41- 0-0 |
| 4. | Hossappa Talikoti | 36- 13-6 |
| 5. | Avaruppa Angadi | 106- 9-0 |
| 6. | Husensab Itagi | 89-14-0 |
| 7. | Shivabasappa Belled | 80- 3-0 |
| | | 473-12-6 |

The point being very old, recoveries, if Talreadymade, could have been traced. Since they have not yet been traced recoveries may be effected early and credits pointed out.

3(2)Para 3(iv) ibid:-

The circumstances under which the payment was made may please be stated.

3(3) Para 3(iv) ibid:Para 6 of the A.R.ending 20-9-51:- Irregular withdrawal of money from the treasury:-

The adjustment of the amount drawn on abstract bills by debit to P.D.A.and credit to '57-Misc. in consultation with the A.G.Bombay is still awaited and may please be expedited.

3(4)Para 3(vi) ibid:Para 8(a) ibid:Adjustment of Rs.102/-:-

A sum of Rs.102/- is wrongly credited to the P.L.A. of the Collector for foodgrains etc.on 24-3-53, instead to P.D.Account of the Dy.Custodian. The Treasury Officer, Dharwar may please be requested to effect the necessary adjustment in consultation with the Accountant General, Bombay.

(5)Para 3(ix) ibid, Para 4(b) of A.R. ending 31-3-52: Incomplete state of movable property register Gadag Taluka:

The movable property register may please be completed without any further delay and shown at the time of next audit.

(6)Para 3(xi) ibid:Para 5(b) ibid:Recovery of Agrl. Income:Haveri Taluka:-

It has been now ascertained from the Chief Superintendent of Indian Posts and Telegraphs Deptt. Bank Bombay, that Shri A.M.Khatib of Haveri left India for Pakistan on 25-8-47 His share of agricultural income for the years 1947-48 and 1948-49 may, therefore, please be recovered and credited to P.D.Account.

(7)Para 3(xii) ibid:Para 6(a) ibid:Arrears of rent Hubli Taluka:-

The recovery of the balance of rent of Rs.22/-from

from Shri B.M.Bindra may please be expedited.

(8)Para 3(xiii)ibid:Para 7(1)(c) ibid:Debts due to 14 pathans of Hubli -

The confirmation of debts due to 14 pathans of Hubli by the Civil Court Hubli and the result of the decrees executed in that court are awaited.

(9)Para 4(d)ibid :Sale of movable property at Dawood Moosa at Gadag:-

(a)Out of the sale proceeds raised by the staff of the evacuee Dawood Mo es between the period of symbolic possession and actual possession the following payments made by the staff out of sale proceeds as per translated accounts are held under objections for want of acknowledgements of the parties:-

| Date | To whom paid | Amount Rs.As.Ps. |
|---|---|---|
| 27-9-49 | Sri Aby Baker | 250- 0-0 |
| 4-10-49 | Sri Indo Burma Petrol Company | 3,000-0-0 |
| 10-10-49 | Rajeksab Imamsab Belur | 50-0-0 |
| 19-10-49 | Sales tax | 2,215-10-0 |
| " | Indo Burma Petrol Company Ltd. | 3,000- 0-0 |
| 24-10-49 | Bapu Rajasab Apte | 100-0-0 |
| 25-10-49 | Haji Ibrahim | 1,000- 0-0 |
| | | 9,665-10-0 |

Acknowledgements of the parties may please be obtained and shown at the time of next audit.

(b)There was a cash balance of Rs.2,15[illegible]- 6-6 in the banks of the evacuee Shri Dawood Moosa on 24-9-49 the date of symbolic possession and Rs.2,940-13-0 on 25-10-49,the date of actual possession.But these cash balances were not taken in the Panchnamas drawn on both the occasions.Failure to include these amounts in the Panchanamas may please be explained and compliance reported to this office. The matter is brought to the special notice of the Custodian of Evacuee Property,Bombay

(c)There was a cash balance of Rs.1,838-15-0 in the cash book of the evacuee on 31-10-49,when the business of the evacuee was closed.Out of the amount of Rs.1,838-15-0,the sum of Rs.1,200/- was credited in the Treasury on 1-11-49, through the Mamlatdar of Gadag.The disposal of the balance of Rs.638-15-0 may please be pointed out.

(d)A sum of Rs.5,933-4-0(Rs.5,273-4-9 + Int.119-15-3) is still standing at the credit of Sri Dawood Moosa in the Canara Industrial and Banking Syndicate Ltd.Gadag.The amount may please be withdrawn for credit to the I.D.A.of the Dy.Custodian of Evacuee Property,Reserve, Dharwar.

EXHIBIT AUDIT.

4. Form No.28:-

The total of the abstract of ledger balances as per form No.28 comes to Rs.1,07,[illegible]88= 1,07,093-6-1(vide details in annexure A attached to this report Vide against the cash balance of Rs.1,07,466-12-1 at the Treasury appearing in the I.D.Accounts.The difference between the two,amounting to Rs.373-6-0 may please be reconciled at an early date.

5. Form 23:-Cash Book:-

Maintenance of this cash book does not appear to have been properly understood.Both the receipt and expenditure sides contain cash as well as treasury columns.The cash columns represent the cash transaction occuring in the Taluka and Dist.Offices and the treasury columns constitute the departmental I.D.Account.Maintenance of this book as explained orally instructed during audit and as per instructions contained in Custodian of Evacuee Property's circular No.CEP/Accts/CIR/210 dt 6-5-53 is,therefore,suggested.

6. Income and Expenditure Account and Balance Sheet:-

(a)Excess payment of Custodian's fees:-

An amount of Rs.36-12-2 has been credited in excess to XLVI Miscellaneous on account of Custodian's fees as detailed below:-

| | Rs.As.P. |
|---|---|
| Amount payable on 1-10-52 | 5,074- 2-3 |
| Add due for the period (10% on Rs.3,740/- gross realisations during the half year) | 374- 0-0 |
| | 5,448- 2-3 |
| Less paid during the half year | 5,434-14-5 |
| Amount paid in excess | 36-12-2 |

This Rs/overpayment may please be adjusted by corresponding short payment in the next accounts.

(b)Custodian fee recoverable from gross realisation (Rs.2,898-5-0):-

Recovery of this amount as suggested in para 4(a) of the audit report for the half year ending 30-9-52 is awaited and may please be expedited.

(c)Amount from the safe of Abba Tayab alleged to be kept there by Shri Jagdish Seth:-

Clearance of this leiability on due ascertainment is still awaited.

(d)National Savings Certificates:-

The duplicates certificates may please be obtained from the Post Office and kept in Treasury for safe custody.

(e)Sundry debtors:(i)Hubli Rs.3,866-8-0):-

The register of Miscellaneous debts and claims due to evacuees maintained in Hubli Taluka shows that a sum of Rs.3,810-8-0 only was recoverable.The difference of Rs.55/- was due to recoveries effected by Mamlatdar,Dharwar,not accounting appearing in the Departmental P.D.Accounts as detailed below:-

| | | |
|---|---|---|
| Basaveshver Stores | 15- 0-0) | Recovered on |
| A.I.Kundgol | 20- 0-0) | 11-6-52 |
| M.M.Targatti | 20- 0-0) | |
| | 55- 0-0 | |

The discrepancy may please be enquired into.Recovery of Rs.3,810-8-0 may also be expedited. (Reminder No 24 dt 20.11.53)

(ii)Cash(Abba Tayab Rs.3,991-4-0):-

Clearance of these heavy arrears may please be expedited.

(f)Loans of evacuees recoverable:Rs.2,115/-):-

Recovery of this amount together with interest which has not so far been recovered is awaited.

Movable property(Hubli Rs.7-8-0 Bombay Rs.92-8-0 Rs.100/-):-

Disposal of this property is awaited.

(g)Bank shares Rs.350/-:-

Only an amount of Rs.5/- has been recovered as dividend on Bank shares.The exact amount of dividend due may please be ascertained from the Banks concerned and the amount recovered.

(h)Cash at Treasury:-

The cash balance at Treasury as per pass book as on 31-3-53 is Rs.1,19,136-2-10 as against Rs.1,07,466-2-1 appearing in the Departmental (Deposit)Accounts.The difference of Rs.11,669-6-9 needs to be reconciled at an early date.

(i)Reserve for maintenance and normal repairs:-

The reserve of Rs.746-9-6 created proforma within the P.D.Account(vide letter No.C&P/CIR/621-A/c dt 23-10-52 from the Custodian of Evacuee Property,Bombay), is in respect of immovable property located in Hubli only.These are immovable properties in Nargund and Haveri.No provision has so far been made in respect of these properties.The needful may please be done now.

(j)The following amounts are recoverable for credit to the P.D.Account:-

(1)Rs.5,993-4-0 outstanding balance of the current account of Dawood Musa with the Canara Industrial and Banking Syndicate Limited Gadag.

(2)Rs.102/-wrongly credited to Collector's P.L.A. for foodgrains on 24-3-53 by Mahalkari Kundgol:-

These have not been taken into account while preparing the proforma.The necessary recovery and adjustment may please be made.

7. Gene ali:-

The general state of accounts still needs improvement in view of the large difference of Rs.11,669-6-9 between the Treasury and Departmental cash balances(vide para 6(b) ante),the difference of Rs.973-6-0 between the ledger and cash book balances (vide para 4 xxxxx ante) the incorrect way of writing the cash book(vide para 5 ante)excess payment of castodian's fees(vide para 6(a) ante),and non-provision for maintenance and normal repairs in respect of properties located in Kargund Kaveri (vide para 6(i) ante).Early and expeditious steps for recovery of Rs.10,277-10-6 outstanding against debtors of evacuees are necessary and may please be taken .Special attention is invited to para 3(8) wherein considerable evacuee property appear to be involved,for early action.

Sd/- S. RAMACHANDRAN.
ASSTT.EXAMINER,OUTSIDE AUDIT.

No.OA/Evac/ 5600 dt- 12/8/53

Copy forwarded to the:-

(i)Secretary to the Government of Bombay Rehabilitation Deptt.,Bombay.
(ii)Secretary to the Government of Bombay,Finance Department,Bombay.
(iii)The Deputy Custodian of Evacuee Property Dharwar.
(iv)The Custodian General of Evacuee Property, New Delhi.
(v)The A.A.O.D.A.XVII,A.G.'s Office,Bombay.

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 32387
Date 13 AUG 1953

Asstt. EXAMINER OUTSIDE AUDIT.
ACCOUNTANT GENERAL'S OFFICE BOMBAY

Personal Kudrax Deposit Account of the Collector & Dy.Custodian of Evacuee Property,Dharwar
Income and Expenditure account for the half year ending 31-3-53.

| INCOME | | Rs.As.Ps. | Expenditure. | |
|---|---|---|---|---|
| By Rent: Hubli | 1263- 0-0 | | To Municipal taxes | 620- 8-0 |
| Nargund | 24- 0-0 | 1,287- 0-0 | To Maintenance and normal repairs | 748- 9-6 |
| By dividend on Bank shares | | 5- 0-0 | To Custodian's fees | 374- 0-0 |
| By Misc.receveries | | 1-12-3 | To pay of watchman | 39-13-0 |
| Balance (excess of expenditure over income) | | 414- 7-3 | To Misc.expenditure | 27- 5-0 |
| | | 1,708- 3-6 | | 1,708- 3-6 |

BALANCE SHEET AS AT 31.3.53

| Liabilities. | | | Assets:- | | |
|---|---|---|---|---|---|
| Capital | 165983- 0-8 | | Immoveable | | 7,217- 0-0 |
| Add | 3522- 0-4 | | Moveable Property:Hubli | 7- 8-0 | |
| | 169505-10-6 | | Ranebennur | 92- 8-0 | 100- 0-0 |
| Deduct | 24188-6-6 | 145,317- 3-6 | Short collection of auction sale: | | |
| Reserve for maintenance and repairs | | 748-9-6 | Proceeds 109- 8-0 | | |
| | | | Less recovered 109-8-0 | | Nil |
| Rent | 64- 8-0 | | National savings certificates | | 400- 0-0 |
| Less paid | 64- 8-0 | nil | Bank shares | | 350- 0-0 |
| Amount from Try of Abba Tayaballeged to be kept there by Sri Jagdish Seth | | 260- 6-6 | Sundry debtors Hubli | 3865- 8-0 | |
| Excess of income over expenditure upto | | | Gadag | 6412- 2-6 | 10,277-810-6 |
| 1-10-52 | 6012-11-6 | | Loans of evacuee receivable: | 3100-0-0 | |
| 1-10-52 to 31-3-53 excess of expenditure over income | 414- 7-3 | 4,593- 4-3 | Less recovered | 985- 0-0 | 2,115- 0-0 |
| | | | Rent recoverable Hubli | 56-0-0 | |
| | | | Nargund | 4- 0-0 | 60- 0-0 |
| | | | Custodians fees recoverable (vide Rehabilitation Deptt.Notification No.R.1d1-B dt 27-5-52) | | 8,809- 5-0 |
| | | | Excess payment of Custodian's fees recoverable | | 36-12-2 |
| | | | Cash Treasury | | 107466-12-1 |
| | | 160,922- 7-9 | | | 160,922- 7-9 |

Account of sundry debtors:

| | | |
|---|---|---|
| Opening balance | | 17,488-14-9 |
| Amount recovered prior to 1-10-52 but demands cleared during the ½ year 31-3-53 | | * 6,382- 4-6 |
| Hubli | 1634-10-3 | |
| Gadag | 4747-10-3 | |
| | 6382- 4-6 | |
| | | 11,106-10-3 |
| Amount recovered during the ½ year 31-3-53 | | 829-15-9 |
| Closing balance | | 10,277-10-6 |

Details of addition to capital.

| | |
|---|---|
| 216- 4-0 | Loans &c of Pathans. |
| 136-12-4 | Dawood Musa's deposit |
| 70- 0-0 | Share of B.A. |
| 100- 0-0 | Loans of Evacuees. |
| 522- 0-4 | |

Details of deductions from capital a/c.

| | |
|---|---|
| 17,806- 2-0 | Adjustment on account of Movable property at Gadag |
| 6382- 4-6 | Adjustment on account of sundry |
| 24,188- 6-6 | |

Rent/Loans recoverable,

| | |
|---|---|
| Opening balance | 160-15-0 as at 1-10-52 |
| Demand | 1287- 0-0 |
| | 1447-15-0 |
| Recovered | 1387-15-0 |
| Balance | 60- 0-0 |

ANNEXURE 'A'

Balances of Form No.28

Cash at Treasury :

| | | |
|---|---|---|
| As per departmental accounts | | 107,466-12-1 |
| Haveri | 83- 5-8 | |
| Ranebennur | 11-11-0 | |
| Navalgund | 470- 6-0 | |
| | 8479-8-0 | |
| Dharwar | 250-0-0 | |
| Gadag | 46934- 7-0 | |
| | 789- 8-9 | |
| Hubli | 49767- 9-7 | |
| Kundgol | 2352-13-6 | |
| Dharwar | 2296-10-4 | |
| Nargund | 1157-11-3 | |
| | 107,093-6-1 | |
| Difference | | 373- 6-0 |

12

URGENT.

No.CEP/Audit/ 16 /10-53.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, (4th Floor)
Mahatma Gandhi Road, Bombay-1,

Dated the 7/12/8/1953.

To

The Collector and Deputy Custodian
of Evacuee Property,
Dharwar.

Subject:- Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the period ending 31/3/ 1953.

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Your attention is invited to the audit Report No.OA-Evac./5599 dated 12/8/53 from the Examiner, Outside Audit Department, Bombay, copy endorsed to you.

You are requested to furnish your replies (8 copies) within seven days of the receipt of this letter in the form given below. One copy of your reply may please be endorsed to the Examiner Outside Audit Department direct.

The Audit reply should be exhaustive and self contained so that the Examiner, Outside Audit will have no cause to point out any omission. In case where orders of the Government are required to be obtained for sanction or condoning irregularities etc., the items should be referred individually by letter to this office.

| S.No. | Objection raised. | Remarks of the office inspected. | Remarks of the Custodian. | Remarks of the Custodian General. | Remarks of Audit Office. |
|---|---|---|---|---|---|
| 1. | 2. | 3. | 4. | 5. | 6. |

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 33016
Date 18 AUG 1953

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Copy forwarded with compliments for information to:

1. The Custodian General of Evacuee Property, "P" Block, New Delhi. The annotated copy of the Audit Report will be forwarded to you on receipt of replies from the Deputy Custodian of Evacuee Property, Dharwar.

2. Secretary to the Government of Bombay, Rehabilitation Department.

3. Examiner, Outside Audit Department, Bombay, Universal Assurance Building, 4th Floor, Sir P.M.Road, Bombay-1. The remarks of this office will be communicated to you on receipt of the replies from the Deputy Custodian of Evacuee Property, Dharwar.

4. Accountant General, Bombay.

RHD-D
For information

S.26/12/52.

No.CEP/Audit/16/III-53.

OFFICE OF THE [illegible] OF EVACUEE PROPERTY,

Dated the 21st September,1953.

To
The Examiner,Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Dharwar,for the period ended 31st March,1953. Para 6(h) and (i).

Ref: Your No.OA/EVAC/5599,dated 12-8-53,forwarding the above audit report.

---

I am to enclose a copy of Deputy Custodian of Evacuee Property, Dharwar's special compliance report No.EVC/Audit., dated 28-8-53, on paras 6(h) and (i) of the above audit report. The following remarks are offered by this office.

Para 6(h): A copy of Deputy Custodian of Evacuee Property, Dharwar's letter No.EVC.S.R.,dated 27-8-53, is enclosed. The Accountant General,Bombay,may please be expedited to sanction the correction memos proposed by the Treasury Officer,Dharwar, as stated in para 2 of the Deputy Custodian of Evacuee Property,Dharwar's above letter.

Para 6(i):-This may be verified ~~shewing~~ during the next audit.

Sd/-

ACCOUNTS OFFICER,
Custodian of Evacuee Property,Bombay.

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 37797
Date 23 SEP 1953

Encl-Copies.

Copy (*) together with a copy of ~~the~~ Deputy Custodian of Evacuee Property, Dharwar's letter, forwarded with compliments to

1. The Inspecting Officer(Accounts),Office of the Custodian of Evacuee Property,New Delhi, with reference to his letter No.2/18(4)/Audit/S&A/53,dated 29-8-53.

(*)2. The Secretary to the Government of Bombay, Rehabilitatio Department,Bombay.

3. The Collector & Deputy Custodian of Evacuee Property, Dharwar. He is requested to forward his further replies for all the remaining paras immediately.

Encl-Copy.

J.21/9/53.

ACCOUNTS OFFICER,
Custodian of Evacuee Property,Bombay.

COPY.

Sub: Audit report on the P.D.Accounts of the Dy.Custodian of E.P. for March,1953.

******

No.EVC/Audit.

Office of the Collector, Dharwar, August, 28th, 1953.

To
The Accounts Officer,
Custodian of Evacuee Property, Bombay.

Ref: Your No.CEP/Audit/16-3/53 of 18-8-1953.

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My special report as called for on paras 6(h) and (i) of the audit report is as under:

Para 6(h):- The large difference of Rs.11,669-6-9 which existed between departmental figures and treasury figures has been since reconciled and a report in this connection has been sent to you under this office No.EVC.S.R.dt.27-8-1953.

Para 6(i):- A register showing the account of 'Maintenance and Normal Repairs' has been maintained now in the prescribed proforma and a fee equivalent to 10% on gross realisations on account of Maintenance and Normal repairs has been charged from the date on which property was taken over. The register has been maintained upto-date and the balance to the credit of this account as on 30-7-1953 is Rs.918-1-11.

Sd/- x x x
For Collector of Dharwar.

COPY.

Sub: Centralisation of Balances.
in the balances of D.A.G.(F&R),New Delhi.

***

No.EVC.S.R.
Office of the Collector,Dharwar,Aug.27th,1953.

To
The Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Ref: Your No.CEP/CIR/225-A of 17-3-1953.

****

In continuation of this office even number dated 4-7-1953, I have to report that the difference between departmental figures and treasury figures has been reconciled by overhauling the accounts and both the figures arrived at now tally with each other. A copy of the consolidated reconciliation statement of both the Departmental and Treasury figures is enclosed for information.

The sanction of the Accountant Genera for the correction Memos proposed by the Treasury Officer, Dharwar for Rs.196-12-0, 3,041-6-0, 7,719-4-9 and 1,236-11-3 is still not received, and fresh correction Memos for Rs.860-3-0 and Rs.55/- are being submitted to the Accountant General for approval. On receipt of the sanction from the Accountant General Bombay necessary corrections will be made in both the accounts.

The credits in the P.D.Accounts amounting to Rs.1,219-2-3 which were not accounted in the department accounts has since been adjusted during the current month and the last month.

Sd/- x x x
Collector of Dharwar.

J.

# RECONCILIATION STATEMENT.

| | Departmental Figures. | | Treasury Figures. |
|---|---|---|---|
| 105609- 7-4 | Cash in Treasury column as on 31-12-1952. | 1,17,118-13-0 | As per Treasury pass book on 31-12-1952. |
| 1219- 2-3 | Add credits in the P.D.Account which were not accounted in the cash book (Form 25). | 11,620-13-9 | Deduct expenditure incurred by the Assistant Custodian which were wrongly debited to "57-Misc.and A.D.R.(correction Memo for Rs.7,719-4-9 and 3,041-6-0 have been submitted to Accountant General and correction Memos. for Rs.860-3-0 is being submitted by the Treasury Officer). |
| 106828- 9-7 | Total. | | |
| 80-10-0 | Deduct expenditure by the Mamlatdar Shirhatti on 22-9-1950 which was not accounted in the cash book. | 1,05,497-15-3 | |
| 106747-15-7 | Grand total.Figure on 31-12-1952. | 201-12-0 | Deduct custodian fees wrongly credited to P.L.A. instead of "46 Misc.(Correction Memo. for Rs.196-12-0 has been submitted to Accountant General and Rs.5/- has been adjusted during May,1953). |
| | | 1,05,296- 3-3 | |
| | | 1,451-12-4 | Add misclassified items of P.L.A.of the Dy.Custodian to 85 G.A.and court of wards etc.(correction Memo for Rs.1,236-11-3 has been submitted and correction memo for Rs.55/- is being submitted and Rs.160/- has been adjusted during Jan.'53 and May,1953. |
| | | 1,06,747-15-7 | Grand total on 31-12-1952 at Treasury |

Sd/- x x x

Collector of Dharwar.

Dharwar, Aug. 27th, 1953.

2

23

No.CEP/Audit/16/3/53.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, 4th Floor,
Flora Fountain, Fort, Bombay 1.
Dated the 16th October 1953.

To

The Inspecting Officer (Accounts),
Office of the Custodian General of E.P.,
New Delhi.

Subject:- Audit Report on the P.D.A. of the D.C.E.P., Dharwar for the period ended 31.3.1953

Reference:- Your letter No.2/18/(4)/Audit/S&A/53 dated the 29th August 1953.

Sir,

The following report is furnished by the Deputy Custodian of Evacuee Property, Dharwar on the points mentioned in your letter referred to above.

Para 4(b) of the Audit Report ended 31.3.1952.

The Moveable Property Register of the Gadag Taluka has since been completed. The Examiner is being requested to verify the same in the next Audit.

Para 4 - Current Audit.

The difference between the figures in Form No.28 and the Personal Deposit Accounts has been reconciled. The Examiner is being asked to verify the same in the next audit.

Para 5. Maintenance of Cash Book:

The Cash Book is being now maintained according to instructions.

Para 6 (h)

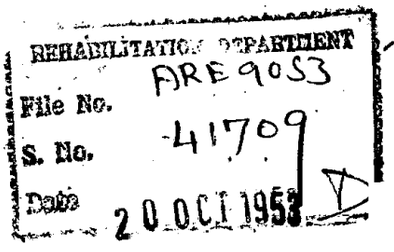
The difference between the Cash Book Balances and the Treasury Balances as per the Pass Book has been reconciled. Correction Memos. have been proposed by the Treasury Officer, Dharwar to the Accountant General, Bombay and sanction of the Accountant General is awaited.

Para 6 (i)

The amount of ~~Rs.6000/15/2~~ Rs.6015/8/- outstanding at Canara Industrial Bank Gadag has since been withdrawn from the Bank and credited into the Treasury on 15.9.1953.

P.T.O.

The replies to the other points are still awaited from the Deputy Custodian of Evacuee Property, Dharwar and he is being expedited to furnish the same without further delay.




Yours faithfully,

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to the Examiner Outside Audit Department, Bombay.

Copy to the Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

No.CEP/Audit/16/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY,
Mercantile Bank Building, Fourth Floor
Mahatma Gandhi Road, Fort, Bombay.

Dated the 19th October, 1953.

25

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit account of Deputy Custodian of Evacuee Property, Dharwar for the period ending 31st March, 1953.

Ref: Your No.OA/Evac/5599, dated 12-8-53, forwarding the above audit report and Deputy Custodian of Evacuee Property, Dharwar letter No.EVC/SR., dated 30-9-53.

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The remarks of this office are furnished in column 4 of enclose annotated audit report. The Deputy Custodian of Evacuee Property, Dharwar is being requested to take further action on these remarks and report further compliance immediately.

Bonwright 20/10/53

For Accounts Officer,
Custodian of Evacuee Property, Bombay.

Encl-A.A.Report

Copy forwarded together with a copy of Deputy Custodian of Evacuee Property, Dharwar's letter No.EVC.SR., dated 30-9-53 to :-

1. The Inspecting Officer(Accounts), Office of the Custodian General of Evacuee Property, New Delhi.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Collector & Deputy Custodian of Evacuee Property, Dharwar. Replies to para 3(1), 3(2), 3(3), 3(6), 3(7), 3(8), 3(9), (a), (b), (c), 6(a) to (g), should be furnished immediately. Further replies on the remarks of this office, given in the annotated audit report should also please be furnished immediately.

Encl-A.A.Report.

REHABILITATION DEPARTMENT
File No. ARE 9053
41710
S. No.
Date 20 OCT 1953

J.19/X/53.

| S.No. | Objection raised. | Remarks of the office inspected. | Remarks of the Custodian. | Remarks of the Custodian General. | Remarks of the audit office. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | PREVIOUS AUDIT. | | | |
| 1 | 3(4) para 3(vi) ibid; Para 9A (a) ibid<br>Adjustment of Rs.102/-<br>A sum of Rs.102/- is wrongly credited to the P.L.A. of the Collector for food-grains etc. on 24-3-1953, instead it to P.B.account of the Dy. Custodian. The treasury officer, Dharwar may please be requested to effect the necessary adjustment in consultation with the Accountant General Bombay. | An amount of Rs.102/- which was wrongly credited to the P.L.A. of the Collector for food-grains has been adjusted to the P.L.A. of the Dy. Custodian with the approval of the Accountant General Bombay during Aug.1953. | This may please be verified in the next audit. | | |
| 2 | (5) para 3(ix) ibid para 4(b) of A.N ending 31-3-1952. Incomplete state of movable property register Gadag taluka:<br>The movable property register may please be completed without any further delay and shown at the time of next audit. | The movable property Register of Gadag taluka has since been completed and a report to that effect has been submitted to the Custodian of Evacuee Property Bombay x under this office No.EVC of 10-8-1953. | -do- | | |
| 3 | 9(d) A sum of Rs.5203-4-0(Rs.5873-4-9 plus Int. 119-15-3) is still standing at the credit of Shri Dawood Moosa in the Canara Industrial and Bombay Syndicate Ltd. Gadag. The amount may please be withdrawn for credit to the P.D.A. of the Dy.Custodian of Evacuee Property Dharwar | An amount of Rs.6015-8-0 standing in the name of Evacuee Dawood Musa at Canara Industrial Bank Gadag has been withdrawn and credited to the P.D. of the Dy.Custodian on 15-9-1953. | -do- | | |
| | | CURRENT AUDIT. | | | |
| 4 | 4 Form No.28:-<br>The total of the amount abstract of ledger balances per form No.28 comes to Rs.1,07,083-6-1(vide details in | The difference was due to wrong figures furnished by the Asst.Custodian Bubli. He | | | |

page...2

| | | |
|---|---|---|
| annexure, Attached to this report) as against the cash balance of Rs., 1,67,486-12-1 at the Treasury appearing in the P.D. Accounts. The difference between the two amounting to Rs.373-6-0 may please be reconciled at an early date. | The difference has been reconciled now and an annexure is enclosed showing the correct figures of each taluka. | This may please be re-examined in next audit. |
| 5. Ex 5 Form 25:- Cash Book- Maintenance of this cash book does not appear to have been properly understood. Both the receipt and expenditure sides contain cash as well as Treasury columns. The cash columns represent the ex cash transaction occuring in the taluka and dist.offices and the Ex Treasury Column constitute the departmental P.D.Account. Maintainance of this book was orally instructed during audit and as per instructions contained in Custodian of Evacuee Property circular No.CEP/Accts/ Cir 210 dated 6-6-1953 is therefore suggested. | The cash book has been since maintained as per instructions contained in the circular quoted by the auditor. | This may please be verified in the next audit. |
| 6. 6(h) Cash at Treasury: The cash balance at Treasury as per pass book as on 31-3-1953 is Rs.1,55,136-2-10 as against Rs.1,67,486-12-1 appearing in the departmental accounts. The difference of Rs.11,350-6-9 heads to be reconciled at an early date. | The existing difference of Rs. 11350-6-9 between the Dept.figures and Try. figures has been reconciled and a report to that effect has been submitted under this office No.EVC.S.R. of 27-8-1953 The sanction of the Accountant General for the correction Memos. proposed by the T.O.Dharwar for Rs.196-12-0, 3041-6-0, 7719-4-9 and 1236-11-3 is still awaited and on receipt of the sanction from the Accountant General Bombay necessary corrections will be made in the accounts. | A copy Dy.C.E.P.,Dharwar letter No.EVCSR.of 27-8-53, is enclosed. The A.G.,Bombay, has been requested to sanction the correction memos early vide this office No.CEP/CIR/224-A/C. dt. 22.9.53. It is requested that the correction memos proposed by T.O.,Dharwar may please be sanction early. |

page....3

6(I) Reserve for maintenance and normal repairs-

To reserve of Rs. 748-9-6 credited proforma within the P.D.account (vide letter No. ~~[illegible]~~ CSP/CIR/221-A/C dated 23-10-1952 from the Custodian of Evacuee Property Bombay) is in respect of immovable properties located at Hubli only. There are immovable properties in Nargund and Haveri. No provision has so far been made in respect of these properties. The needful may please be done now.

Provision has been made to reserve for maintainance and normal repairs in respect of immovable property at Nargund and Haveri by charging 10% of fees with retrospective effect. The balance in the impersonal account on 25-8-1953 is as shown below:-

| | |
|---|---|
| Nargund | Rs. 20-2-9 |
| Ranni | " 9-2-10 |
| Haveri | " 13-9-0 |

Examiner, CAD., may verify this in the next audit.

6(5) The following amounts are recoverable for credit to the P.D.Account:-

1) Rs.6893-4-0 outstanding balance of th current account of Dawood Musa with the Canara Industrial and Banking Syndicate Ltd. Gadag.

The amount of Rs.6015-8-0 outstanding at Canara Industrial Bank Gadag has been withdrawn and credited into Treasury on 15-9-1953.

-do-

(2) Rs.102/- wrongly credited to Collectors P.L.A.for food-grains on 24-3-1953 by mahalkary Kundgol.

An amount of Rs.102/- wrongly credited to the Collector's P.L.A. of foodgrains has been adjusted on 25-8-1952 to the P.D.A. of Dy.Custodian.

-do-

These have not been taken into account while preparing the proforma. The necessary recovery and adjustment may please be made.

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O.C.(signed)
~~Personal Asst.~~
~~Dy.Collr.~~
~~Dharwar~~

Dharwar,
~~xxx~~30-9-1953.

for Collector of Dharwar.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

53

/COPY/

Subject:-Centralisation of Balances.
in the balances of D.A.G.(F&R),New Delhi.

*****

No.EVC.S.R.
Office of the Collector,
Dharwar, Aug. 27th, 1953.

To

The Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Reference: Your No.CEP/CIR/226-A of 17-3-1953.

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In continuation of this office even No.dated 4-7-1953, I have to report that the difference between departmental figures and treasury figures has been reconciled by overhauling the accounts and both the figures arrived at now tally with each other. A copy of the consolidated reconciliation statement of both the Departmental and Treasury figures in enclosed for information.

The sanction of the Accountant General for the correction Memos. proposed by the Treasury Officer, Dharwar for Rs.196-12-0, 3,041-6-0, 7,719-4-9 and 1,236-11-3 is still not received, and fresh correction Memos. for Rs.860-8-0 and Rs.55-0-0 are being submitted to the Accountant General,for approval. On receipt of the sanction from the Accountant General,Bombay,necessary corrections will be made in both the amcounts.

The credits in the P.D.Accounts amounting to Rs.1,219-2-3 which were not accounted in the department acccunts has since been adjusted during the current month and the last month.

Sd/- x x
Collector of Dharwar.

No.CEP/Audit/16/III-53.

55

Dated the 14th November,1953.

To

The Examiner,Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property,Dharwar,for the Period ending 31st March,1953.

Ref: In continuation of this office letter No.CEP/Audit/11/III-53, dated 20-10-1953.

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I am to enclose herewith a copy of Deputy Custodian of Evacuee Property, Dharwar's special compliance report No. EVC.,dated 23-10-1953. This office further remarks are as follows:-

Previous Audit.

Para (i) :- The Deputy Custodian of E.P.,Dharwar, has reported that an amount of Rs.16,302-13-1 has been adjusted. This may please be verified during next audit.

Para (iii):-This may please be verified.

Current Audit.

Para (iv) :-This may please be verified.

Para (viii):-This may please be verified.

Para (ix) :-The recovery of Rs.623-5-0 may be verified during next audit. Deputy Custodian of Evacuee Property,Dharwar,is being requested to take strict steps to recover the remaining amount and send his compliance report.

Para X :-This may be verified during next audit. Accountant General's sanction of the correction memos is awaited.

Para XI :-This may be verified during next audit.

For Accounts Officer,
Custodian of Evacuee Property,Bombay.

Encl:-Copy of Dy.C.E.P.'s letter with A.R.

Copy forwarded with compliments together with a copy of Deputy Custodian of Evacuee Property,Dharwar's letter under reply with the enclosure to :-

1. The Inspecting Officer(Accounts),Office of the Custodian General of EvacueeProperty,New Delhi,with reference to his letter No.2/18(9)/Audit/S&A/53,dated 11-11-53. Further compliance report from the Deputy Custodian of Evacuee Property, is awaited.
2. The Collector & Deputy Custodian of Evacuee Property,Dharwar He is requested to expedite compliance of the remaining irregularities urgently and send his compliance report.
3. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.

Encl:-Copy.

J.14/11/53.

REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 45274
Date 16 NOV 1953

COPY.

Sub: Audit Report on the P.D.A.Account of the Dy.Custodian of Evacuee Property,Dharwar for the period ended 31-3-'5

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No.EVC.
Office of the Collector,Dharwar,
October,23rd 1953.

To

The Accounts Officer,
Custodian of Evacuee Property,Bombay.

Ref:- Your No.CEP/Audit/16/III-53,dated 21-9-1953.

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My special report(in quadruplicate) on the points 2,3 of previous audit and point Nos. 6,7,9,10 and 11 of current audit raised by the Custodian General under his No.2/18(4)/Audit/S&A/53,dated 29-8-1953,is forwarded herewith. As regards the remaining points, I am still awaiting the reports from the Assistant Custodians who have been expedited by D.O.letters. On receipt of their reports, I will send my further report.

Sd/- x x x

Collector of Dharwar.

No.CEP/Audit/16/III-53.

OFFICE OF THE
CUSTODIAN OF EVACUEE PROPERTY
Mercantile Bank Building,
Mahatma Gandhi Road, Fort, Bombay.
Dated the 1st December.1953.

To

The Examiner, Outside Audit Department,
Bombay.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar, for the period ending 31st March.1953.

Ref: Your No.OA/Evac/5599, dated 12.8.53, forwarding the above Audit Report and Dy.Custodian of E.P., Dharwar's letter No.EVC.SR. dated 13.11.1953.

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REHABILITATION DEPARTMENT
File No. ARE 9053
S. No. 48093
Date 5 DEC 1953

In continuation of this office letter of even number dated 20-10-53, the remarks of this office on the replies forwarded by Deputy Custodian of Evacuee Property, Dharwar, in his above letter are furnished in column 4 of the enclosed annotated audit report. The Deputy Custodian of Evacuee Property, Dharwar is being requested to take further action on these remarks and report further compliance.

Sd/-(V.B.Paranjpe),
Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-A.A.Report.

Copy together with a copy of Deputy Custodian of E.P., Dharwar's letter No.EVC.SR., dated 13.11.1953 to :-

1. The Inspecting Officer(Accounts), Office of the Custodian General of Evacuee Property, New Delhi.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Deputy Custodian of Evacuee Property, Dharwar. Replies to para 3(1), 3(3), 3(7), 3(9), a, b, c, and 6, a, b, c, should be furnished immediately. Further replies on this office remarks should also please be furnished immediately.

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Encl:-I.

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Copy.

Subject:- Audit Report on the P.D.Account of the Dy.Custodian of Evacuee Property,Dharwar for the period ending 31-3-1953.

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No.EVC.S.R.
Office of the Collector,
Dharwar, Nov.18th, 1953.

To
The Examiner. Outside Audit Department,
Bombay.

In continuation of this office letter of even number dated 30-9-1953, I am to enclose herewith further compliance report on paras 3(2), b,8, 6(e) (f) (g) and 7 of the audit Note for the period ending 31-3-1953.

Sd/-(R.J.REBELLO)
Collector of Dharwar.

Copy with 8 copies of the compliance reports forwarded with compliments to the Custodian of Evacuee Property, Bombay,with reference to his No.CEP/Audit/16/III-53,dated 18-8-1953.

Sd/-(R.J.REBELLO)
Collector of Dharwar.

| No. | Objection raised. | Remarks of the Office inspected. | Remarks of the Custodian. | Remarks of the Custodian General | Remarks of the Audit Office. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 1. | 3(2) para 3(iv) audit note for the half year ending 30-9-1950<br><br>The circumstances under which payment was made may please be stated. | The Mahalkary Kundgol reports that the accounts maintained by Shri Gaibannaver were verified by him personally and found that the amount as shown below was due to him:<br><br>Rs. 150-6-9 Previous dis due<br>" 31-13-0 Expenditure incurred for proper storing of tins(K.C11)<br>Rs. 182-13-9<br><br>As the party pressed for the payment of the dues, the amount was paid to him on 21-6-1951 before the receipt of the audit note by the Mahalkari. | This may please be verified during next audit. The Dy.C.E.P.is being asked to produce the necessary records for verification in the next audit. | | |
| 2. | (6) Para 3(xi) ibid. Para 5(b) ibid<br>Recovery of Agril. Income Haveri Taluka:<br><br>It has been now ascertained from the Chief Superintendent of India posts and Telegraph Dept. Bombay that Shri H.H. Khatib of Haveri left India for Pakistan on 23-8-1947. His share of agricultural income for the years 1947-48 and 1948-49 may therefore please be recovered and credited to P.D. account. | The agricultural share due to the Evacuee for the years 1947-48 and 48-49 amounting to Rs.66-11-0 has been recovered and credited to the P.D. account on 23-10-53. | This may please be verified in the next audit. | | |
| 3. | (8) Para 3(xiii) ibid para 7(1) ca/ ibid<br>Debts due to 14 Pathans of Hubli. | | | | |

| | | |
|---|---|---|
| The confirmation of debts due to 14 pathas of Hubli by the Civil Court Hubli and the result of the decrees executed in that court are awaited. | All the decree cases pending in the Civil Court Hubli have been fixed for hearing during the current month. The result of the same will be intimated on disposal of the same by the Court. | Decision of the Court may be awaited. |
| 3(e) Sundry Debtors: (1) Hubli Rs.3865-8-0 | | |
| In the register of Misc. debts and claims due to evacuees maintained in Hubli taluka shows that a sum of Rs. 3810/8/0 only was recoverable. The difference of Rs.55/- was due to recoveries effected by Mamlatdar D groups not appearing in debt. P.D.account as detailed below:<br>Rajaveshwar Sto.row 15-0-0)Recovered<br>A.M. J.Kurdeol 20-0-0)on 11-6-52<br>U.M.Veeranakti 20-0-0)<br>55-0-0 | An amount of Rs.55/- recovered by the Mamlatdar Dharwar was not incorporated in the Dept. accounts ~~xxxxxx~~ for want of chalan from him. However the same has been incorporated during xx the month of August 1953. The concerned Mamlatdars and Mahalkaries have been directed to recover the outstanding dues by destraint of movables. | This may be verified during next audit.<br>Dy.C.E.P.is being ~~xxxxxx~~ requested to effect the recoveries early. |
| The discrepancy may please be ~~xxxxx~~ enquired into. Recovery of Rs.3810-8-0 may also be expedited. | | |
| 6(d) National Savings Certificates:- | | |
| The duplicate certificates may please be obtained from the post office and kept in treasury for safe custody. | The matter is still under consideration of the Director General Posts and Telegraph/ New Delhi. | Final report may be awaited. |
| 6(x f) Loans of evacuees recoverable Rs. 2116/-. | | |
| Recovery of this amount together with the interest which has not so far been recovered is awaited. | Rs. 60/- has been recovered towards the loan of the evacuees. The remaining amount will be recovered by the end of Dec.1953. | This may be verified during the next audit Dy.C.E.P.is being requested to effect the recoveries early and report compliance. |
| Movable Property (Hubli Rs. 7-8-0 Kundgol Rs. 92-8-0) Rs. 100/- | | |
| Disposal of this property is awaited. | The movable property has been disposed of by public auction. | |

proc....3

| | | | |
|---|---|---|---|
| 6. | 6(g) Bank Charges Rs.250/-<br>Only an amount of Rs. 5/- has been recovered as dividend on Bank shares. The exact amount of dividend due may please be ascertained from the Banks concerned and the amount recovered. | An amount of Rs.5/- has been recovered as dividend on bank shares from the S.C.C.Bank and credited to the P.D. account on 16-10-1953. | Dy.C.E.P.is being requested to ascertain the exact amount due and effect recoveries. |
| 7 | 7. General.<br>The general state of accounts still needs improvement in view of the large difference of Rs. 11669-6-0 between the Treasury and Dept. cash balances, the difference of Rs. 373-6-0 between the ledger and cash book balances. The incorrect way of writing the cash book, excess payment of custodians fees, and non-provision for maintenance & normal repairs in respect of properties located in Nargund Haveri. Early and Expeditious steps for recovery of Rs. 1027-10-6 outstanding against debtors mitra of evacuees are necessary and may please be taken. Special attention is invited to para 5(C) wherein considerable evacuee property appear to be involved, for early action. | The difference of Rs.11669-6-0 has been reconciled.<br>The difference of Rs.373-6-0 between the ledger and cash book has also been reconciled.<br>The cash book is being written as per instructions. The excess Custodian fees will be adjusted during the current year.<br>Provision has been made to reserve the M. & R.Repairs in respect of properties located at Nargund and Haveri.<br>The concerned Mamlatdars and Muzkharies have been directed to recover the dues by destraint of movables.<br>Since the dist.Govt.Pleader is entrusted with the execution of decree work in the civil court Hubli, quick disposal of the same is expected. | This may be verified in the next audit. |

Accounts Officer,
Custodian of Evacuee Property,
Bombay.

3/12/53

Collector of Dharwar.